

**Commonwealth of Massachusetts**  
**Department of Telecommunications and Energy**  
**Fitchburg Gas and Electric Light Company**  
**Docket No. D.T.E. 02-24/25**  
**Responses to the Attorney General's Fifth Set of Information Requests**

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**Request No. AG-5-50 (Gas)**

Referring to Schedule MHC-7-10, please reconcile the test year bad debt expense amount shown there with the amount shown on page 47, line 6 of the Company's 2001 Annual Report to the Department.

**Response:**

The reconciliation of the test year bad debt expense amount shown on Schedule MHC-7-10 to the amount shown on page 47, line 6 of the Company's 2001 Annual Report to the Department follows:

Test Year Bad Debt Expense (Schedule MHC-7-10)	<u>\$652,015</u>
Test Year Bad Debt Expense (2001 Annual Report)	\$656,952
Less: Water Heater / Conversion Burner Bad Debt	<u>( 4,937)</u>
Equals: Test Year Bad Debt Expense (Per Schedule MHC-7-10)	<u>\$652,015</u>

Please refer to Schedule MHC-7-17, line #5 which identifies and includes the water heater / conversion burner bad debt.

**Person Responsible:** Mark H. Collin